CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1993 THROUGH DECEMBER 31, 1993 (Adopted by the California State Board of Equalization, June 23, 1993)

INSTRUCTIONS

REPORTING PROCEDURE - Timber tax returns must be reported by the Timber Tax Account Number of the timber owner. The return shall include only timber having the same ownership as shown for the registration of the account.

The Timber Tax Harvest Report is completed first by the taxpayer in order to prepare the Timber Tax Return. The taxpayer must maintain records to report the timber for each timber harvest operation separately as defined below.

TAX RATE - The tax rate for the period of this schedule is 2.9%.

TIMBER HARVEST OPERATION -

- A. A harvest on private land for an entire Timber Harvesting Plan, Notice of Timber Operations or Emergency Notice, or a combination of these within the same geographical area, as submitted to the Department of Forestry.
- B. A harvest on public land for an entire timber sale contract between a public agency and a purchaser.

HARVEST VALUE SCHEDULE - The appropriate schedule provides the timber values to be used by the timber owner for preparing the Timber Tax Harvest Report and the Timber Tax Return. Nine timber value areas are designated within the State, and the taxpayer must use the appropriate harvest value schedule for timber harvested within the specified area. Timber value areas are shown on the map, and the boundaries of these areas follow county boundaries with exceptions in Shasta, Siskiyou, Tehama, and Trinity Counties.

SPECIES - Timber species or products are reported by using the appropriate code as shown in the harvest value table. Jeffrey pine is reported as ponderosa pine except where Jeffrey pine is shown in the table. Western white pine is reported as sugar pine. Fir includes white fir, red fir, grand fir, western hemlock, and Shasta red fir. Miscellaneous conifers include lodgepole pine, knobcone pine, digger pine, mountain hemlock and other evergreen species not listed in the table. Coastal whitewoods in areas 1 and 2 include drand/fir/ spruce/file/n/Men/of/k and western redcedar. Residual old growth redwood in Area 1 is the remaining old growth redwood trees harvested from an area whereon 70 percent or more of the volume in the original stand has been removed. Unsound sapwood logs are to be reported along with the other volumes for a particular species code.

CULL LOGS - A cull log is any log that, when scaled, shows less than 1/4 of its gross volume as sound, usable lumber. Cull logs are to be reported in <u>adjusted</u> gross M board feet. Unsound sapwood logs are not classified as cull logs.

OLD GROWTH OR YOUNG GROWTH - The taxpayer must report the timber as either old growth or young growth, providing the quantity in each category. The taxpayer shall use the following characteristics to classify volumes for certain species as either old growth or young growth timber. The timber values are based upon this classification and the old growth timber is usually rated for size-quality.

This system is designed for rating standing timber, not logs; therefore, the upper logs of old growth trees shall be placed in the old growth category.

The taxpayer must give full consideration to all of the characteristics of the timber. An individual characteristic, such as age, shall not be used in this classification. The appropriate category shall be

INSTRUCTIONS

selected if a majority of the characteristics appear under that category. It is suggested that this classification be made by a registered professional forester based upon an inventory or a statistical sample of the timber utilizing the given characteristics. If log scalers are used to rate the timber, their rating must also be based on the following characteristics.

Characteristics	Old Growth Timber	Young Growth Timber
Wood	Produces high quality lumber with fewer knots in lower logs.	Produces lower quality lumber and more knots in lower logs.
Age	Mature and overmature trees 150 years and over, except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion.	Younger trees under 150 years except in the redwoodDouglas-fir areas within TVA 1 and TVA 2 where 100 years shall be the criterion
Crown	Branches may be downturned and the tops may be rounded or flat.	Branches are usually upturned and the tops are usually pointed.
Bark	Dependent upon species, bark is typical of older mature trees as described in dendrology books.	Dependent upon species, bark is typical of younger trees as described in dendrology books.
Growth	Trees are generally growing increasingly slower as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows six annual rings or more per inch.	Trees are generally growing fast as indicated by annual rings, dependent upon position of the tree within the timber stand. Grain usually shows less than six annual rings per inch.

SALVAGE TIMBER - Salvage values are used for reporting salvage timber removed from an area designated for salvage logging. Salvage logging may occur whenever the prompt removal of timber is essential to avoid its deterioration. For old growth redwood, salvage logging includes the removal of dead or down trees previously left as unmerchantable in an earlier harvest.

- 1. Salvage timber includes only dead, dying, damaged or down trees removed from the area of salvage logging.
- Live, healthy trees removed from the area of salvage logging do not qualify for salvage values.
- 3. Dead, dying, damaged or down trees should not be reported as salvage timber if they are removed as a part of a normal harvest.

LOGGING SYSTEM - The taxpayer must report the volume of timber harvested by logging system. Logging systems and logging code numbers are as follows: Tractor (includes skidding with winch, endlining) -1, High-lead cable -2, Short-span skyline - 3, Long-span skyline - 4, and Helicopter - 5. Skyline logging settings are classified by the actual external yarding distance on the slope: Short-span has a maximum length of 1500 feet and long-span is over 1500 feet.

VOLUMES - All volumes are net Scribner short-log scale (20 feet maximum scaling length) except where indicated otherwise in Table 1. For national forest timber sold on scaled volume billings, the Forest Service statements of account (billing statements) shall be the basis for tax payment. To convert split products to a board foot basis, multiply the thickness by the width and by the length (all in inches) and divide by 144. (T" xW" xL" : 144 = Board Feet per Piece).

INSTRUCTIONS

TABLES - The harvest value schedule for each timber value area has six separate tables to provide the taxpayer with the taxable value of harvested timber. Timber values are shown as a dollar amount per thousand (M) board feet or other unit of measure. Species codes and units of measure are shown in the tables for preparation of the Timber Tax Harvest Report.

VALUE DEDUCTIONS - Low volume harvests may qualify for reduction of harvest values. Volume limits and deduction amounts are shown at the bottom of each of the harvest value tables except Table 1, Miscellaneous Harvest Values, where no deduction is allowed. The small total volume deduction is applicable to all qualified timber harvest operations, however the low average volume per acre deduction is not applicable to salvage timber. Either or both deductions may be used if the operation meets the applicable limitations. The volume computations are based upon all timber in the total harvest operation without regard to the time of harvesting. The total net volume of all species of timber to be removed on the entire timber harvest operation (excluding defect, cull logs and miscellaneous products in Table 1) is used to determine whether the operation qualifies for the small total volume deduction. This figure is then divided by the total acres to be cut on the entire timber harvest operation to determine the average net volume per acre.

TIMBER TAX OFFICES - Please contact the Timber Tax Division if you need assistance.

Sacramento - 450 N Street, MIC: 60, Sacramento, CA 95814 P.O. Box 942879, Sacramento, CA 94279-0001 Telephone (916) 445-6964

Eureka - 134 D Street, Suite 303, P.O. Box 4866, Eureka, CA 95501 Telephone (707) 445-6502

Redding - 2400 Washington Avenue, Suite 210, Redding, CA 96001 Telephone (916) 225-2670

PRIVACY NOTICE - INFORMATION FURNISHED THE BOARD OF EQUALIZATION IS HELD CONFIDENTIAL

The Information Practices Act of 1977 requires this agency to provide the following notice to individual taxpayers who are asked by the State Board of Equalization to supply information:

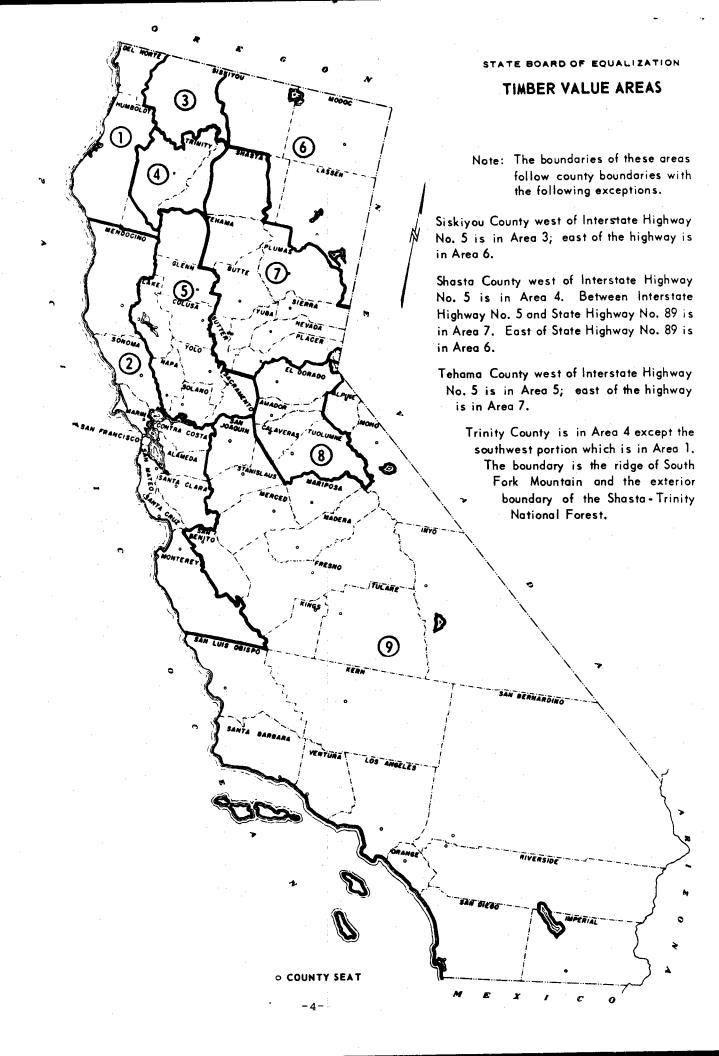
The principal purpose for which the requested information will be used is to administer the California Timber Yield Tax Law. This includes the determination and collection of the correct amount of tax.

An individual taxpayer has the right of access to personal information about himself or herself in records maintained by the State Board of Equalization. The Board official responsible for maintaining Timber Tax information is the Timber Tax Division Chief, Department of Property Taxes, 450 N Street, Sacramento, CA 95814, Telephone (916) 445-6964.

The California Revenue and Taxation Code, Part 18.5 (Timber Yield Tax), requires individuals and other persons meeting certain requirements to file applications for registration and tax returns in such form as prescribed by the State Board of Equalization.

It is mandatory that such individuals and other persons furnish all the required information requested by applications for registration, tax returns and other related data, except that the furnishing of social security numbers by individual applicants for Timber Yield Tax Accounts is voluntary. In addition, the law provides penalties for failure to file a return, for failure to furnish specific information required, for failure to supply information required by law or regulations, and for furnishing fraudulent information.

Information individuals and other taxpayers furnish to the State Board of Equalization may be given to federal, state and local government agencies as authorized by law.



CALIFORNIA STATE BOARD OF EQUALIZATION

HARVEST VALUE SCHEDULES, EFFECTIVE JULY 1, 1993 THROUGH DECEMBER 31, 1993 (Adopted by the California State Board of Equalization, June 23, 1993)

TABLE 1, MISCELLANEOUS HARVEST VALUES - This table is applicable to all timber value areas and shows the harvest values for special items such as Christmas trees, fuelwood, chipwood, poles, posts, split products and cull logs. Cull logs are to be reported in adjusted gross M board feet. For cull logs measured in tons, use a conversion factor of 4 tons per gross MBF, Scribner scale. Except for split products, the items in this table are to be reported in the column for other unit measure on the Timber Tax Harvest Report.

TABLE 2, SIZE-QUALITY RATING FOR OLD GROWTH - This table shows the log sizes used to rate the listed species of old growth timber. The taxpayer determines the appropriate size-quality code as 1, 2, or 3 based upon the average net volume per 16' log. The average volume per log is for the reported quarterly volume within the harvest operation. It is calculated by dividing the net volume by the actual number of short-log scaling segments. (An estimate of the number of scaling segments may be made by dividing the total lineal feet by 16.) Cull logs are excluded from this determination.

TABLE 3, OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species, size-quality if required, and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 4, YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber by species and logging system. The taxpayer must make the adjustments for small total volume on the harvest operation and/or low average volume per acre on the harvest operation if the operation qualifies.

TABLE 5, SALVAGE OLD GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 6, SALVAGE YOUNG GROWTH HARVEST VALUES - This table shows the harvest values for such timber removed by salvage logging only. The table shows the harvest values by species and logging system. The taxpayer must make the adjustment for small total volume on the harvest operation if the operation qualifies.

TABLE 1--MISCELLANEOUS HARVEST VALUES

	SPECIES	1	HARVEST VALUE
SPECIES OR PRODUCT	CODE	UNIT	PER UNIT
Christmas trees			
Natural miscellaneous species	XNM	Lineal feet	0.40
Natural red fir	XNR	Lineal feet	0.75
Natural white fir	XNW	Lineal feet	0.45
Plantation	XP	Lineal feet	1.00
Cull logs	CUL	Adj. Gross M board feet	5.00
Fuelwood, hardwood	FWH	Cords	15.00
Fuelwood, miscellaneous	FWM	Cords	10.00
Pulp chipwood & hardwood logs	HW	Tons of logs	5.00
Woods-produced fuel chips	CS	Bone dry tons	0.00
Poles & piling, small (20' - 40')	PS	Lineal feet	0.65
Poles & piling, medium (41' - 60')	PM	Lineal feet	1.00
Poles & piling, large (61' -up)	PL_	_ Lineal feet	1.60
Posts, round	PST	8 lineal feet	0.20
Split products, redwood	TR	Net M board feet	75.00
Split products, miscellaneous o deduction for this table.	TM	Net M board feet	10.00

No deduction for this table.

^{*}Sawlogs removed from chipping operations are to be reported as sawlogs. (See value tables 3 through 6.)

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TIMBER VALUE AREA 1

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

	SIZE-QUALITY CODE										
SPECIES SPECIES	1	2	3								
Redwood	Over 850	850 - 530	Under 530								
Redwood, Residual	Over 535	535 - 360	Under 360								
Douglas-fir	0ver 430	430 - 310	Under 310								

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1	SIZE-	1							
	SPECIES	YTIJAUD	1	LOGGING CO	CODE & HARVEST VALUE					
SPECIES	CODE	CODE	1	2	1 3	4	1 5			
Redwood	RO	1	900	890	875	855	J 760			
	1 1	2	800	790	775	755	660			
	<u> </u>	3	<u> </u> 750	740	725	705	610			
Redwood, residual	RRO	1	800	790	775	755	l 660			
	1	2	l 750	740	725	705	610			
	<u> </u>	3	700	690	675	655	1 560			
Douglas-fir	DFO	1	800	790	775	755	660			
		2	700	690	675	655	560			
		3	575	565	550	530	1 435			
Ponderosa pine	<u> PPO </u>		800	790	775	755	660			
Sugar pine	SPO I	-	860	850	835	815	720			
Fir, inland	F0.		400	390	375	355	260			
Incense-cedar	ICO		350	340	325	305	210			
Whitewoods, coastal	WWO		150	140	125	105	1 10			
Port-Orford-cedar	PC0	-	9,000	8,990	8,975	8,955	8,860			
Conifers, misc.	CMO		100	90	75	55	1 1			

Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	I SPECIES	1	Ĺ	OGGING	CODI	E & HAR	VES	T VALUE			_
SPECIES	CODE	1		2		3		4		5	_
Redwood	l RY	1 700	Ī	690		675	\exists	655		560	1
Douglas-fir	l DFY	575		565	1	550	1	530	1	435	- 1
Ponderosa pine	PPY	1 450	1	440	1	425	1	405	1	310	- 1
Sugar pine	I SPY	450	İ	440	1	425	1	405	-	310	1
Fir, inland	l FY	1 400	1	390	l	375	i	355	1	260	1
Incense-cedar	ICY	350	- 1	340	- 1	325	1	305		210	- 1
Whitewoods, coastal	I WWY	150	. [140	-	125	-	105	1	10	- 1
Port-Orford-cedar	i PCY	360	1	350		335	-	315	1	220	- 1
Conifers, miscellaneous	CMY	100	Ĺ	90	j	75		55_		11	

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

· I	SPECIES	1	LOGGING	CODE & HAR	VEST VALUE	
SPECIES	CODE	1	2	3	4	5
Salvage ponderosa pine	ZPP	400	390	375	355	260
Salvage sugar pine	ZSP	i 430	420	405	385	290
Salvage fir, inland	ZF	i 200	1 190	175	155	60
Salvage Douglas-fir	ZDF	350	340	325	305	1 210
Salvage incense-cedar	ZIC	1 180	170	155	135	40
Salvage Port-Orford-cedar	ZPC	6,000	5,990	5,975	5,955	5,860
Salvage misc. conifers	ZCM	50	1 40	25	1 5	1
Salvage misc. controls	ZR	450	440	425	405	310
Salvage whitewoods, coastal	ZWW	 75	 65	50	 30	 1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T		L	OGGING	COD	E & HAR	VES	T VALUE			I
SPECIES	CODE	i	1		2	1	3		4		5	1
Salvage ponderosa pine	APP	i	225	ī	215	T	200	1	180	l	85	- 1
Salvage sugar pine	ASP	i.	225	i	215	i	200	- [180		85	
Salvage fir, inland	AF	i	200	Ĺ	190		175	- 1	155	1	60	- 1
Salvage Douglas-fir	ADF	ì	290	ì	280	1	265	1	245	1	150	- 1
Salvage incense-cedar	AIC	i	175	i	165	1	150	ļ	130	1	35	
Salvage Port-Orford-cedar		i	180	ĺ	170	Ī	155	-	135	- 1	40	1
Salvage misc. conifers	I ACM	i	50	i	40	Ĺ	25	- 1	5	1	1	
Salvage misc. contrets Salvage redwood	AR	i	350	i	340	İ	325	1	305	1	210	ļ
Salvage whitewoods,	l 1 AWW	l i	75	1	65	 	50	1	30	. 	1_	

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Average Net Volume Per Log (Board Feet)

		SIZE-QUALITY CODE	<u> </u>
SPECIES SPECIES	11	2	3
Redwood	0ver 320	320 - 195	Under 195

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE-	1				
	SPECIES	QUALITY	l	LOGGING CO	DE & HARVI	EST VALUE	
SPECIES	CODE	CODE	1	2	3	4	5
Redwood	RO	1	800	790	775	755	660
	1	2	765	755	740	720	625
	1	3	725	715	700	680	585
Douglas-fir	DFO	-	700	690	675	655	560
Ponderosa pine	PP0	-	700	690	675	655	560
Sugar pine	SPO		750	740	725	705	610
Fir, inland	F0	_	150	140	125	105	10
Incense-cedar	ICO	-	320	310	295	275	180
Whitewoods, coastal	WWO I		150	140	125	105	10
Conifers, misc.	CMO	-	100	90	75	55	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25. 3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 MENDOCINO COUNTY ONLY

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		L	OGGING	COD	E & HAP	RVES	T VALUE			_l
SPECIES	CODE	1	1	1	2		3		4		5	<u>. </u>
Redwood	RY	1	725	-	715	\neg	700	ŀ	680	- 1	585	- 1
Douglas-fir	DFY -	1 -	600		59 0	-	575	- 1	555	ı	460	- 1
Ponderosa pine	PPY	1	425	1	415	.,	400	1	380	1	285	- 1
Sugar pine	SPY	-	425	1	415	- 1	400		380	-	285	- {
Fir, inland	FY	İ	150	1	140	1	125	1	10 5	1	10	ĺ
Incense-cedar	ICY	1	320		310	- 1	295		275	1	180	ı
Whitewoods. coastal	WWY	- [150	1	140	- 1	125	.	105	-	10	
Conifers, miscellaneous	CMY	İ	100		90	-	75	1	55		1	I

- Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1.		LC	GGING	CODE 8	HARV	EST VALUE			_;
SPECIES	CODE	Ī	1	1	2		3	4		5	_
Salvage ponderosa pine) ZPP	1	350	1	340	1	325	305	1	210	
Salvage sugar pine	ZSP	ŀ	375	- 1	365	;	350	330		235	
Salvage fir, inland	ZF	1	75	1	65	1	50	30	-	1	
Salvage Douglas-fir	ZDF	1	350	1	340	1 :	325	305	1	210	!
Salvage incense-cedar	ZIC	1	160	ł	150		135	115	$\cdot \cdot$	20	
Salvage misc. conifers	ZCM	1	50	1	40	1	25	5	1	1	
Salvage redwood	l ZR	į.	385	1	375	- - :	360	340	1	245	
Salvage whitewoods,	i	ĺ		ł		ľ		1			
l coastal	ZWW	1	75	1_	65	_ i	50	30		1	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	L	OGGING	CODE	& HAP	RVES	T VALUE	<u></u>		1
I SPECIES	CODE	1	1	2	1	- 3	J.	4		5	I
Salvage ponderosa pine	APP	215		205	ī	190	-	170	1	75	- !
Salvage sugar pine	ASP	215	- 1	205	1	190		170	1	75	-
Salvage fir, inland	AF	75	ĺ	65	1	50	1	30	1	1	1
Salvage Douglas-fir	i ADF	300	ĺ	290	i	275	1	255	1	160	ļ
Salvage incense-cedar	AIC	160	- 1	150	1	135	- 1	115	İ	20	1
Salvage misc. conifers	1 ACM	50	Ĺ	40	1	25	.	5	1	1	ı
Salvage redwood	i ar	365	i	355	ĺ	340	- 1	320	1	225	- 1
Salvage whitewoods,	i	i	i		Ì		ı		-		
coastal	i AWW	75	i	65	ĺ	50	1	30	1	1_	!

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 2 **SOUTHERN PORTION***

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

 	1	SPECIES		SIZE- QUALITY	1		100	CINC C	one	0 110 DV		1/8411		
SPECIES	;		1	•	<u>'</u> -		- 1.00	GING C	UDE	& HARV	<u> E31</u>	VALU	<u> </u>	
·	ட	CODE	⊥	CODE	<u> </u>	_1_		2		3	1	4	- 1	5
Redwood		RO	1	-	1	765	1	755	T	740	ī	720	Ì	625
Douglas-fir	ĺ	DF0	ļ		1	600	1	590	ĺ	575	i	555	i	460
Ponderosa pine	1	PP0			Ì	650	i	640	i	625	i	605	i	510
Sugar pine	1	SP0	1	_	1	700	i	690	i	675	İ	655	i	560
Fir, inland	1	F0	1	_	İ	140	j	130	i	115	i	95	i	J00 1
Whitewoods, coastal	1	WWO	İ	_	i	140	i	130	i	115	i I	95	i	1
Conifers, misc.	Ĺ	CMO	i	_	i	100	i	90	i	75	! !	55	1	1

Deduct \$60 from the harvest values for the following counties: Marin, Monterey, San Mateo,
Santa Clara and Santa Cruz.
 Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.
 \$1 per M is minimum harvest value after adjustment.

^{*} The southern portion of timber value area 2 consists of the following 9 counties: Alameda, Contra Costa, Marin, Monterey, San Francisco, San Mateo, Santa Clara, Santa Cruz and Sonoma.

TIMBER VALUE AREA 2 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		L0GG I	NG COD	DE & HA	RVES	T VALUE			_
SPECIES	CODE	1	2		3	T	4		-5	
Redwood	RY	725	71	5	700	1	680	1	585	-
Douglas-fir	DFY	600	59	0	575	-	555	ŀ	460	1
Ponderosa pine	I PPY	415	40	5	390	. [370	1	275	ļ
Sugar pine	I SPY	415	40	5	390	1	370		275	1
Fir, inland	FY"	140	1 13	0	115	- 1	95	- 1	. 1	- 1
Whitewoods, coastal	j wwy	1 140	13	0	115	- 1	95	-	1	1
Conifers, miscellaneous	I CMY	90	j 8	0 İ	65	Í	45	ĺ	1	1

- Deduct \$60 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
 Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 10 M/acre -\$15, under 5 M/acre -\$25.

- 4. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		LOGGING	CODE & HARVI	EST VALUE	
SPECIES	CODE	1 .	2	3	4	5
Salvage ponderosa pine	ZPP	325	315	300	280	185
Salvage sugar pine	ZSP	350	340	325	305	210
Salvage fir, inland	ZF	70	60	45	25	1
Salvage Douglas-fir	ZDF	300	290	275	255	160
Salvage misc. conifers	ZCM	45	35	20	j 1	1
Salvage redwood	ZR	385	375	1 360	340	245
Salvage whitewoods,	· 1 · · · · · 1		1	1	1	1
coastal	ZWW	70	J 60	45	25	1

- 1. Deduct \$30 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
- 2. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 3. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	T	LOGGING	CODE & HA	RVEST VA	LUE	
! SPECIES	CODE	1	2	3	4	L	5
Salvage ponderosa pine	APP	205	195	180	16	0	65
Salvage sugar pine	ASP	205	195	180	16	0 1	65
Salvage fir, inland	AF	70	60	45	2	25	1
Salvage Douglas-fir	ADF	300	290	275	25	i5	160
Salvage misc. conifers	I ACM	45	35	20	.	1	1
Salvage redwood	AR	365	355	340	32	0 1	225
Salvage whitewoods,	İ	1	1	1	1	1	
coastal	AWW	70	60	45	2	25	1

- Deduct \$30 from the harvest values for the following counties: Marin, Monterey, San Mateo, Santa Clara and Santa Cruz.
 Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 3. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 3

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

		SIZE-QUALITY CODE									
SPECIES	1	1	T	2	1	3					
Ponderosa pine		Over 320		320 - 225	Ī	Under 225					
Sugar pine	 .	Over 470	- 1	470 - 330	i	Under 330					
_Douglas-fir		Over 320	ĺ	320 - 220	j	Under 220					

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1	SIZE-					
	SPECIES	QUALITY	l	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1	2	3	4	5
Ponderosa pine	PPO	1	1,050	1,040	1,020	1,005	910
	1	2	950	940	920	905	810
	11	3	850	<u> </u> 840	820	805	710
Sugar pine	SPO	1	1,000	990	970	955	860
	1	2	950	940	920	905	810
	<u> </u>	3	900	<u>[890</u>	870	855	760
Fir	F0		420	410	390	375	280
Douglas-fir	DF0	1	810	800	l 780	765	670
	1 !	2	760	750	730	715	620
		3	<u> </u> 660	650	630	615	520
Incense-cedar	ICO		360	350	330	315	220
Port-Orford-cedar	PCO		8,750	8,740	8,720	8,705	8,610
Conifers, misc.	CMO		300	290	270	255	160

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		L	OGGING	COD	E & HAI	RVES	T VALUE			_
SPECIES	CODE		1		2		3		4	1.	5	_1
Ponderosa pine	PPY	1	615		605	-	585	1	570		475	_
Sugar pine	SPY	1	615	- 1	605	- 1	585	- 1	570	-	475	1
Fir	FY	1	400	1	3 9 0	- 1	370	1	355	-	260	- 1
Douglas-fir	DFY	1	540	1	530	1	510	- 1	495		400	- 1
Incense-cedar	ICY	1.	310	1	300	1	280	1	265		170	1
Port-Orford-cedar	PCY	1	300		29 0	1	270	- 1	255	1	160	1
Conifers, miscellaneous	[CMY	1	250	.]	240	-	220	1	205		110	1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	LOGGI	NG CODE & H	ARVEST VAL	JE	_ ا_
SPECIES	CODE	1	2	3	4	5	_
Salvage ponderosa pine	ZPP	600	590	0 570	555	460	1
Salvage sugar pine	ZSP	600	59	0 570	555	460	- 1
Salvage fir	ZF	300	29	0 270	255	160	- 1
Salvage Douglas-fir	ZDF	500	49	0 470	455	360	- 1
Salvage incense-cedar	ZIC	240	23	0 210	195	100	-
Salvage Port-Orford-cedar	ZPC	5,750	5,74	0 5,720	5,705	5,610	1
Salvage misc. conifers	ZĆM	200	19	0 170	155	60	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1_		L	OGGING	COD	E & HAF	RVES	T VALUE	<u> </u>		_1
SPECIES	CODE	1	1	.1	2	[3	A	4	1	5	_1
Salvage ponderosa pine	APP	ł	400	Ī	390	T	370	1	355		260	
Salvage sugar pine	ASP	1	400	1	390	1	370		355	+	260	H
Salvage fir	AF -	1	260	1	250	1	230	- 1	215		120	1
Salvage Douglas-fir	ADF	1	300	- 1	290	- [270	- [255	-	160	- 1
Salvage incense-cedar	AIC	-	200	1	190	1	170	- 1	155	1	60	- 1
Salvage Port-Orford-cedar	APC	ì	190	İ	180	- 1	160	i	145		50	-
Salvage misc. conifers	ACM	i	100	1	90	Ì	. 70	1	55	- 1	1_	- 1

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 4

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

	l		SIZE-QUALITY COD	E
SPECIES SPECIES		1	2	1 3
Ponderosa pine		Over 320	320 - 225	Under 225
Sugar pine	1	Over 470	470 - 330	Under 330
Douglas-fir	!	Over 320	320 - 220	Under 220

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE-	!				
	SPECIES	QUALITY	I	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1 1	1 2	1 3	4	1 5
Ponderosa pine	PPO	1	1,000	990	J 965	955	860
	1 1	2	900	890	865	855	760
	_1	3	800	790	765	755	660
Sugar pine	SPO	1	1,000	990	965	955	860
	-l 1	2	900	890	865	855	760
		3	800	790	765	755	l 660
Fir	F0	<u> </u>	430	420	395	385	290
Douglas-fir	DFO	1	800	790	765	755	660
	1 1	2	750	740	715	705	610
	1 1	3	650	640	615	605	J 510
Incense-cedar	I ICO I	-	400	390	1 365	355	1 260
Port-Orford-cedar	I PCO I	_	8,750	8,740	8,715	8,705	8,610
Conifers, misc.	I CMO		250	240	215	205	110

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1	L	OGGING	CODE 8	HAR	/EST_V	ALUE			_1
I SPECIES	CODE	1		2		3	Ī	4		5	_
Ponderosa pine	I PPY	550		540	5	15	5	05		410	1
Sugar pine	I SPY	550	1	540	5	15	5	05	١	410	- 1
Fir	l FY	1 400	. 1	390	3	365	3	355	1	260	- 1
Douglas-fir	l DFY	490	į	480	1 4	155	4	145	ŀ	350	- 1
Incense-cedar	ICY	350	İ	340	3	315	3	305	-	210	ļ
Port-Orford-cedar	I PCY	300	1	2 9 0	2	265	1 2	255	1	160	١
Conifers, miscellaneous	I CMY	150	: 1	140	1	115	[1	105	1_	10	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1	LOGGING	CODE & HAR	VEST VALUE	
SPECIES I	CODE	1	2	3	4	5
Salvage ponderosa pine	ZPP	600	590	565	555	460
Salvage sugar pine	ZSP	600	590	565	555	460
Salvage fir	ZF	280	270	245	235	140
Salvage Douglas-fir	ZDF	500	490	465	455	360
Salvage incense-cedar	ZIC	300	290	265	255	160
Salvage Port-Orford-cedar	ZPC	5.750	5,740	5,715	5,705	5,610
Salvage misc. conifers	ZCM	150	140	115	105	10_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES			OGGING	CODE	& HAF	RVES	T VALUE			<u> </u>
SPECIES	CODE	1	1	2		3		4		5	1
Salvage ponderosa pine	I APP	400	1	390	T	365		355	-	260	- 1
Salvage sugar pine	I ASP	400	- 1	390	1.	365	- 1	355	i	260	- 1
Salvage fir	l AF	250	Ī	240	ļ	215	1	205	1	110	.
Salvage Douglas-fir	l ADF	300	Ĺ	290	1	265	.	255	1	160	- 1
Salvage incense-cedar	I AIC	200	i	190	-	165	-	155	1	60	l
Salvage Port-Orford-cedar	1	1 190	· i	180	İ	155	- 1	145	- 1	50	i
Salvage misc. conifers	ACM	100	i_	90	i	65	<u>_</u>	55		11	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 5

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

			SI	ZE-QUALITY CO	DE		
SPECIES	1	1		2		3	1
Ponderosa pine		Over 320	1	320 - 225		Under 225	
Sugar pine	İ	Over 470		470 - 330	1	Under 330	
Douglas-fir	į	Over 320	1	320 - 220	1	Under 220	

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	i I	SIZE-	1					
	SPECIES	QUALITY	1	LOGG	ING COL	E & HARVE	ST VALUE	
SPECIES	CODE	CODE	1	1	2	3	4 1	5
Ponderosa pine	l PPO I	1	1,000	1	990	965	955	860
	1 1	2	900	1	890	865	855	760
	1 1	3	750	1	740	715	705	610
Sugar pine	SPO	1	1 1,000	1	990	965	955	860
• ,	i .	2	900	1	890	865	855	760
		3	750	1	740	715	705	610
Fir	F0	-	425	Ī	415	390	380	285
Douglas-fir	DFO	1	700	1	690	665	655	560
•	-	2	640	1	630	605	595	500
	1	3	550	.].	540	515	505	410
Incense-cedar	I CO	_] 320		310	285	275	180
Conifers, misc.	CMO	-	210	1	200	175	165	70

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1.	SPECIES		:	L	OGGING	CODE	& HAF	RVES	T VALU	E		_ ا
SPECIES	l	CODE		1 :		2		3	Ī	4	T	5	_
Ponderosa pine	1	PPY		600	<u>. T</u>	590	Ī	565	T	555	$\overline{}$	460	_ ₁
Sugar pine	. [SPY	1	600	1	590	1	565	1	555	İ	460	- 1
Fir	1	FΥ	ł	380	1	370	- 1	345	1	335	İ	240	1
Douglas-fir	1	DFY	ĺ	490	1	480	- 1	455	İ	445	1	350	ı
Incense-cedar		ICY	Γ	280	1	270	ĺ	245	j	235		140	ŀ
Conifers, misc.	1	CMY	1	150	1	140	- 1	115	1	105	ĺ	10	ĺ
Redwood	1.	RY		685	1	675	- 1	650	Ì	640	Ì	545	- 1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		. L(OGG I NG	COD	E & HAF	RVES	T VALUE		
SPECIES	CODE	_1.	1	7	2		3		4	Ī	5
Salvage ponderosa pine	ZPP		500	1	490		465		455	Ī	360
Salvage sugar pine	ZSP	- 1	500	Ė	490	1	465	-	455		360
Salvage fir	ZF	1	250	1	240	1	215	i	205	1	110
Salvage Douglas-fir	ZDF	1.	370	-	360	1	335	- 1	325	İ	230
Salvage incense-cedar	ZIC	- 1	280	1.	270	- 1	245		235	-	140
Salvage misc. conifers	l ZCM		150		140	1	115	- 1	105	-	10

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

										_
1	SPECIES	1_		L	OGGING	COD	E & HARV	EST VALUE		_1
SPECIES	CODE		1	- 1	2	- 1	3	4	5	_1
Salvage ponderosa pine	1 APP	1	360	T	350	$\overline{}$	325	315	220	_
Salvage sugar pine	1 ASP	- 1	360	1	350	1.	325	315	220	١
Salvage fir	l AF	- 1	230	1	220	-	195	185	90	١
Salvage Douglas-fir	ADF	1	300	ļ	290	1	265	255	160	1
Salvage incense-cedar	AIC	-	180		170	1	145	135	40	- 1
Salvage misc. conifers	ACM	-	100	1	90	1	65	55	1	1
Salvage redwood] AR	1	340	1	330	1	305	295	200	- 1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.

^{2.} \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 6

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

1	l		SI	ZE-QUALITY CO	DE	
SPECIES SPECIES		1		2	Ī	3
Ponderosa pine	1	Over 400	T	400 - 250	ī	Under 250
Sugar pine	1	Over 625	1	625 - 360	i	Under 360
Douglas-fir		Over 380	i i	380 - 250	i	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

	1	SIZE-				7-7-1						
	SPECIES	QUALITY	1_		L0	GGING C	DDE	& HARV	EST	VALU	E	
SPECIES	CODE	CODE		1	1	2	Τ	3	1	4	T	5
Ponderosa pine	l PPO l	1	1	950	T	940	Ī	910	İ	900	Ì	810
	- 1	2	1	850	1	840	1	810	ŀ	800	1	710
	<u> </u>	3	1	750		740	1	710	1	700	I	610
Sugar pine	SPO	1		950	1	940	1	910		900	+	810
	-	2		850	1	840		810	1	800	1	710
		3		750	1	740	1	710	1	700	1	610
Fir	F0	-		400		390	1.	360		350	ī	260
Douglas-fir	DFO	1	1	700	1	690	ī	660	1	650	ī	560
	- -	2		650	1	640	1	610	l	600	1	510
	1	3	1	600		590		560	1	550	ı	460
Incense-cedar	I CO	-		400	Ī	390	1	360	Ī	350	Ī	260
Conifers, misc.	CMO	-	i	300	Ī	290	Ī	260		250	ī	160

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	ī	· · ·	LI	OGGING	CODE	& HAR	RVES	T VALUE			<u>_</u> 1
I SPECIES	CODE	Ī	1		2	1	3		4	1	5	_
Ponderosa pine	PPY	Ī	600	-	590		560		550	1	460	İ
Sugar pine	I SPY	1	600	- 1	590	1	560	- 1	550		460	- 1
Fir	l FY	À	370	- 1	360	- 1	330	l	320	1	230	ı
Douglas-fir	l DFY	i	490	Ì	480	1	450	1	440	ļ	350	1
Incense-cedar	ICY	i	300	i	290	i	260	i	250	1	160	I
Conifers. miscellaneous	CMY	i	250	i i	240	Ì	210	ĺ	200		110	

- Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	1		LI	OGGING	CODE	& HAI	RVEST	VALUE			_
SPECIES	CODE	Ī	1		2	1	3		4	l	5	I
Salvage ponderosa pine	ZPP	ī	500		490	Ī	460	1	450		360	l
Salvage sugar pine	ZSP	ĺ	500	-	490	-	460	İ	450		360	١
Salvage fir	I ZF	Ì	280	Ī	270	-	240	1	230		140	١
Salvage Douglas-fir	ZDF	Ì	380	Ī	370	1	340	1	330	ŀ	240	1
Salvage incense-cedar	ZIC	Ì	250	1	240	1	210	.1 .	200		110	ļ
Salvage misc. conifers	ZCM	1	150	1_	140	1:	110		100		10	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
- 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	Ī	L.	OGGING	CODI	E & HAF	RVEST	VALUE	<u> </u>		_
SPECIES	CODE	1	1	2		3	Ĺ	4		5	
Salvage ponderosa pine	I APP	300	Ī	290	7	260	1	250	1	160	
Salvage sugar pine	ASP	300	- 1	290	1	260	-	250	- 1	160	
Salvage fir	l AF	250	1	240	- 1	210		200	. [110	
Salvage Douglas-fir	I ADF	i 280	i	270	- 1	240	1	230	1	140	
Salvage incense-cedar	i AIC	200	i	190	i	160	1	150		60	
Salvage misc. conifers	ACM	100	i	90	i	60	ı	50	-	1	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 7

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

1		SIZE-QUALITY CODE												
ISPECIES		. 1	Ī	2	1	. 3	_							
Ponderosa pine	1	Over 400	1	400 - 250		Under 250	_							
Sugar pine	1	Over 625	1	625 - 360	ĺ	Under 360								
Douglas-fir	1	Over 380	1	380 - 250	į	Under 250								

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE-	1				
	SPECIES	QUALITY	1	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1 1	2	1 3	4	5
Ponderosa pine	I PPO I	1	1,050	1,040	1,010	995	910
	-	2	1,000	990	960	945	860
		3	850	840	810	795	710
Sugar pine	SPO	1	1,050	1,040	1,010	995	910
	1 1	2	1,000	l 990	960	945	860
······································	1 1	3	850	l 840	810	<u> </u> 795	710
Fir	F0	-	450	440	410	395	310
Douglas-fir	DF0	1	750	740	710	695	610
	1 1	2	700	690	660	645	560
	1	3	650	640	610	595	510
Incense-cedar	ICO	_	400	390	360	345	260
Conifers, misc.	CMO	_	350	340	310	295	210

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1	SPECIES	1		L	OGGING	CODE	& HAI	RVES	T VALUE			<u>_</u> I
SPECIES		CODE	Ī.	1 :		2		3		4		5	_
Ponderosa pine		PPY	T	630	Ī	620	1	590	1	575		490	1
Sugar pine	1	SPY	1	630	1	620	1	59 0	-1	575	- 1	490	1
Fir	1	FY		400	١	390	**	360	1	345	1	260	ı
Douglas-fir	-	DFY		490		480	-	450		435		350	1
Incense-cedar	- 1	ICY	1	350	1	340	- 1	310	-	295	-	210	
Conifers, miscellaneous	- 1	CMY	1	250	1	240	- 1	210	1	195	1.	110	- 1
Jeffrey pine*	L	JPY	1	550	1	540		510		495		410	_1

- * On the eastern slope of the Sierra Nevada only.
- Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	$\overline{}$		L	OGGING	CODE	& HAF	RVES	T VALUE			
SPECIES	CODE	٦	1	-	2		3		4		5	
Salvage ponderosa pine	ZPP	1	650		640		610		595	-	510	
Salvage sugar pine	l ZSP	1	650	1	640	1	610	ı	595	1	510	
Salvage fir	ZF	1	325	1	315	1	285	1	270		185	
Salvage Douglas-fir] ZDF	1	400	il	390	. 1	360	. [345	1	260	
Salvage incense-cedar	ZIC	1	300	-	290	1	260	1	245	1	160	
Salvage misc. conifers	ZCM	i	250	ĺ	240		210		195		110	

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES			LI	OGGING	CODE	& HAI	RVES	T VALUE			_
SPECIES	CODE	ΙĪ	1	1	2		3		4	_	5	_
Salvage ponderosa pine	APP	1	430	1.	420	1	390	Ī	375	1	290	ł
Salvage sugar pine	ASP	ı	430	1	420	i	390	-	375	1	290	- 1
Salvage fir	[AF	1	300	1	290	1	26 0	1	245		160	- 1
Salvage Douglas-fir	ADF	1	350	i	340	-	310	- 1	295	1	210	j
Salvage incense-cedar	AIC	i	250	Ĺ	240	1	210	1	195	ļ	110	- 1
Salvage misc. conifers	ACM	_1_	150		140		110		95		10	_

- 1. Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 8

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

	1		SI	ZE-QUALITY CO	DE	
ISPECIES		1	Ţ	2	1	3
Ponderosa pine		Over 400		400 - 250	i	Under 250
Sugar pine	1	Over 625	1	625 - 360	i	Under 360
Douglas-fir		Over 380		380 - 250	į.	Under 250

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

		SIZE-	1				
	SPECIES	QUALITY	1	LOGGING CO	DE & HARV	EST VALUE	
SPECIES	CODE	CODE	1	2	1 3	4	1 5
Ponderosa pine	PPO	1	1,050	1,040	1,010	995	910
	- 1 - 1	2	950	940	910	895	810
·		3	850	<u>l</u> 840	l 810	795	710
Sugar pine	SPO	1	1,050	1,040	1,010	995	910
	1	2	1,000	990	960	945	860
		3	850	840	810	795	710
Fir	F0		425	415	385	370	285
Douglas-fir	DF0	1	725	715	685	670	585
	1	2	700	690	660	645	560
		3	650	640	610	595	510
Incense-cedar	ICO		420	410	380	365	280
Conifers, misc.			280	270	240	225	140

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	T		L	OGGING	CODI	E & HAF	RVES	T VALUE		
SPECIES	CODE	Ī	1	ī	2		3		4		5
Ponderosa pine	PPY	ī	625	Ī	615	ī	585		570	1	485
Sugar pine	SPY	İ	625	1	615	1	585	- 1	570	1	485
Fir	I FY	İ	375	İ	365	1	335	1	320	- 1	235
Douglas-fir	i DFY	i	500	Ì	490	1	460	1	445	1.	360
Incense-cedar	ICY	ĺ	350	ĺ	340	Ì	310	١	295	1	210
Conifers, miscellaneous	I CMY	i	200	1	190	İ	160	Ì	145_	1_	60

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	ī		LI	OGGING	CODI	E & HAR	VES.	T VALUE	· `	
SPECIES	I CODE		1	\Box	2		3		4	1_	5
Salvage ponderosa pine	ZPP	Ī	675	1	665	1	635		620		535
Salvage sugar pine	I ZSP	i	700	1	690	1	660	1	645	1	560
Salvage fir	I ZF	1	350	1 -	340	1	310	1	295	-	210
Salvage Douglas-fir	I ZDF	i	500	Ì	490	1	460		445	1	360
Salvage incense-cedar	ZIC	i	320	i	310	1	280		265	1.	180
Salvage misc. conifers	I ZCM	İ	220	À	210	- 1	180		165	.	80

^{1.} Deduction if total volume on the harvest operation is under 300 M \sim \$25, under 100 M \sim \$35, under 25 M \sim \$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

1	SPECIES	1		L(OGGING	CODI	E & HAF	NES	VALUE			_1
SPECIES	CODE	Ī	1	1	2		3		4		5	I
Salvage ponderosa pine	APP	1	475	ī	465	1	435	1	420	1	335	- 1
Salvage sugar pine	ASP	Í	475	1	465	ļ	435	- 1	420	ı	335	- 1
Salvage fir	l AF	İ	320	1	310	- 1	280	Ţ	265	ı	180	- 1
Salvage Douglas-fir	i ADF	1	400	- 1	390	1	360	- !	345	1.	260	
Salvage incense-cedar	i AIC	Ì	280	İ	270	1	240	ļ	225	1	140	- 1
Salvage misc, conifers	ACM	1_	180	_1_	170	1	140_		125		40	_

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 9 NORTHERN PORTION*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

1					
			SIZE-QUALITY CODE		1
SPECIES SPECIES		1	1 2	1 2	!
Ponderosa pine		Over 400	400 - 250	Under 250	1
Sugar pine	<u> </u>	Over 625	625 - 360	Under 360	i

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

CDFOTTO	1	SPECIE	S I		1	OGG I	VG COD	E & HARVE	ST VALUE	
SPECIES		CODE	1	1	1	2		3 1	4	
Ponderosa pine	I PPO	1	1		820	1	810	780	1 765	1 68
	ļ	*	2	1	720	1	710	680	665	1 58
Sugar, at a			3	<u> </u>	640	1	630	600	585	1 50
Sugar pine	I SPO	1	1	1	860		850	820	805	720
	!	Ţ	2	- 1	760	1	750	l 720	705	1 620
Fir			_3_		660		650	<u></u> 620	605	520
	<u> </u>				340	_L_	330	300	285	1 200
Douglas-fir	DF0				340		330	300	285	200
Incense-cedar	l ICO				360	1	350	320	305	220
Conifers, misc.	CMO				210	1	200	1 170	1 155	1 70

Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

^{*} The northern portion of timber value area 9 consists of the following counties: Alpine, Fresno, Inyo, Kern, Kings, Madera, Mariposa, Merced, Mono, San Benito, San Joaquin, Stanislaus, and Tulare.

TIMBER VALUE AREA 9 NORTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	1 SPECIE	s I		L	OGGING	CODE	& HAF	RVES	T VALUE			
I SPECIES	I CODE	•	1	Ī	2		3		4	1	5	_
Ponderosa pine	l PPY	10	520	- [510	-	480	ı	465	1	380	
Sugar pine	i SPY	i	520	ĺ	510	-1	480	- 1	465	.1	380	
Fir	i FY	. i	310	1	300	· -	270		255	1	170	
Douglas-fir	I DFY	i	310	1	300	1	270	1	255		170	
Incense-cedar	i ICY	1	330	- 1	320	ł	290	1	275	1.	190	
Conifers, miscellaneous	I CMY	1	180	Ĺ	170		140	L_	125_		40	

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

e e e			<u> </u>							
	I SPECIES		L(OGGING	CODE	& HAF	RVEST	VALU	:	
SPECIES	I CODE	1	Ī	2		3		4		5
Salvage ponderosa pine	l ZPP	560	i_	550		520	1	505	1	420
Salvage sugar pine	i ZSP	1 560	i	550	1 1	520		505		420
·	l ZF	300	i	290	1	260	ŀ	245	1	160
Salvage fir	l ZDF	1 300	í	290	i	260	Ĺ	245	- 1	160
Salvage Douglas-fir	l ZIC	1 280	i	270	i	240	- i	225	- 1	140
Salvage incense-cedar		1 180	1	170	i	140	i	125	i	40
Salvage misc. conifers	ZCM	100		1/0		140				

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		· L(OGGING C	ODE & HA	RVES	T VALUE	<u>:</u>	
SPECIES	CODE	1		2	3_	1	4	1	5
Salvage ponderosa pine	I APP	400	Ţ	390	360	\neg \vdash	345	1	260
Salvage sugar pine	I ASP	400	ì	390	360	1	345	1	260
- · · · · · · · · · · · · · · · · · · ·	i AF	260	i	250	220	ľ	205	1	120
Salvage fir	I ADF	260	i	250	i 220	ĺ	205	1.	120
Salvage Douglas-fir	1 AIC	200	i	190	i 160	i	145	1	60
Salvage incense-cedar Salvage misc. conifers	1 ACM	1 140	1	130	1 100	i	85	Ī	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

^{2. \$1} per M is minimum harvest value after adjustment.

TIMBER VALUE AREA 9 SOUTHERN PORTION*

TABLE 2--SIZE-QUALITY RATING FOR OLD GROWTH

Timber is not rated for size in this area.

TABLE 3--OLD GROWTH HARVEST VALUES (Per M Board Feet)

 	SPECIES		/ I_		LOC	GING C	ODE	& HAR	VES	T VALU	JE	
	CODE	CODE		1_		2	-	3	- 1	4	1	5
Ponderosa pine	l PPO	-		280	ī	270	1	240	ī	225	一	140
Sugar pine	l SPO		i	280	i	270	i	240	i	225	;	•
Fir	F0	-	i	30	i	20	1	1	1	223	I	140
Douglas-fir	l DFO	i _	i	30			- 1	1	!	1	!	1
Incense-cedar	ICO	i	- [!	20	1	1	- [1	Į	1
		! -	!	40	ļ	30	1	1	-	1		1
Conifers, misc.	CMO			30	L_	20	1	1	1	1	1	1

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20 3. \$1 per M is minimum harvest value after adjustment.

The southern portion of timber value area 9 consists of the following 9 counties: Imperial, Los Angeles, Orange, Riverside, San Bernardino, San Diego, San Luis Obispo, Santa Barbara, and Ventura.

TIMBER VALUE AREA 9 SOUTHERN PORTION

TABLE 4--YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

I	SPECIES	T		L	OGGING	CODI	E & HAF	VES	T VALUE			_
SPECIES	CODE	i ⁻	1	1	2	1	3]	4		5	
Ponderosa pine	I PPY	1	160	Ī	150	Ī	120	1	105	1	20	
Sugar pine	I SPY	i	160	1	150	1	120	-	105	1	20	
l Fir	i FY	Ĺ	20	i	10	1	1	-	. 1	- 1	1	
Douglas-fir	l DFY	i	20	i	10	-	1	-	1	1.	1	
Incense-cedar	ICY	ĺ	40	i	30	. 1	1	-	1	-	1	
Conifers, miscellaneous	CMY	i	30	ĺ	20	1	. 1		1		1	

Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50.
 Deduction if average volume per acre on the harvest operation is under 5 M/acre -\$20
 \$1 per M is minimum harvest value after adjustment.

TABLE 5--SALVAGE OLD GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES	ī		L0	GGING	CODE	& HAF	RVEST	VALUE	<u> </u>		_
SPECIES	I CODE		1		2	1	3		4		5	
Salvage ponderosa pine	ZPP	ì	80	1	70	_ ·	40		25	1	1	
Salvage sugar pine	, ZSP	Ì	80		70	1	40	1	25	-	1	
Salvage fir	l ZF	İ	20	1	10		1	1.	1	1	1	
Salvage Douglas-fir	ZDF	1	20		10	. 1	1	Ť	1	11	. 1	
Salvage incense-cedar	ZIC	1.	20	1 .	10	1	1	-1	- 1	1	1	
Salvage misc. conifers	ZCM	1	20	1	10		1_	_	1		1_	

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

TABLE 6--SALVAGE YOUNG GROWTH HARVEST VALUES (Per M Board Feet)

	SPECIES		LO	GGING	CODE	& HAF	RVEST	VALUE		
SPECIES	I CODE I	1		2	1	3		4		_ 5
Salvage ponderosa pine	APP	30		20		1	1	1	1 .	1
Salvage sugar pine	I ASP I	. 30	-	20		1,	1	1	-	1
Salvage fir	i AF I	20	1	10		1	1	1	l	1
Salvage Douglas-fir	ADF	20	1	10		1		1	İ	1
Salvage incense-cedar	AIC	20	1	10	1	1	1 .	1	1	1
Salvage misc. conifers	I ACM	20	- 1	10		1		1_	L_	1_

^{1.} Deduction if total volume on the harvest operation is under 300 M -\$25, under 100 M -\$35, under 25 M -\$50. 2. \$1 per M is minimum harvest value after adjustment.

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